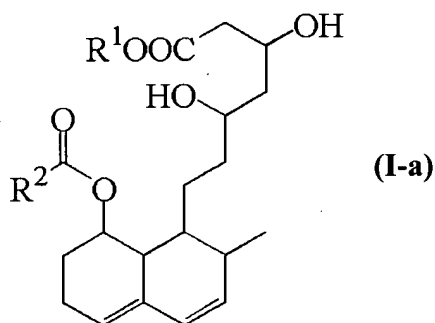


Amendments to the Claims:

Please amend the claims as follows:

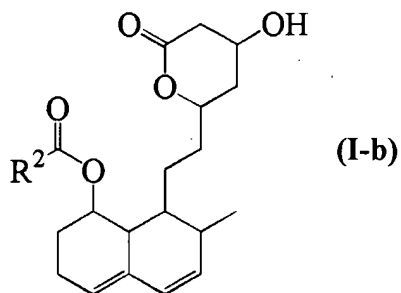
1. (Currently Amended) A process for producing a compound (II-a) or a compound (II-b) wherein a microorganism having an activity of producing compound (II-a) or a compound (II-b) from a compound (I-a) or a compound (I-b), having no ability to sporulate and showing no hyphal growth in a culture broth, a culture of said microorganism, or a treated product of said culture is used as an enzyme source, and the process comprises: allowing the compound (I-a) or the compound (I-b) to exist in an aqueous medium; allowing the compound (II-a) or the compound (II-b) to be produced and accumulated in said aqueous medium; and collecting the compound (II-a) or the compound (II-b) from said aqueous medium, and

wherein the compound (I-a) is a compound represented by the formula (I-a) (~~herein referred to as compound (I-a)~~):



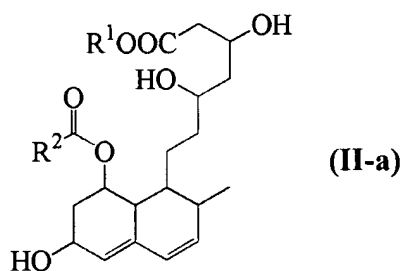
wherein R^1 represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal, and R^2 represents a substituted or unsubstituted alkyl, or a substituted or unsubstituted aryl;

the compound (I-b) is a lactone form of compound (I-a) represented by the formula (I-b) (~~herein referred to as compound (I-b)~~):



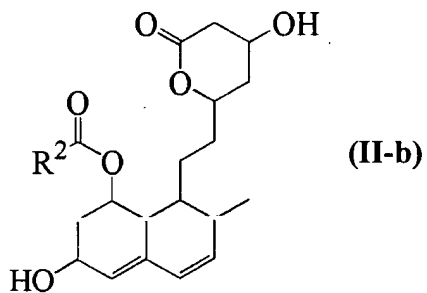
wherein R² has the same definition as the above;

the compound (II-a) is a compound represented by the formula (II-a) (~~herein referred to as compound (II-a)~~):



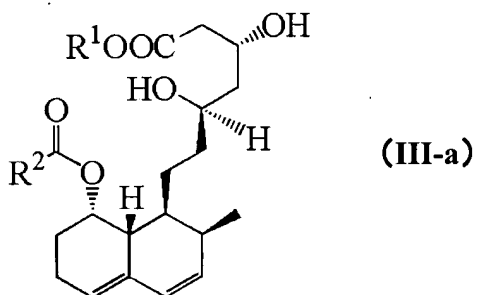
wherein R¹ and R² have the same definitions as the above; and

the compound (II-b) is a lactone form of compound (II-a) represented by the formula (II-b) (~~herein referred to as compound (II-b)~~):



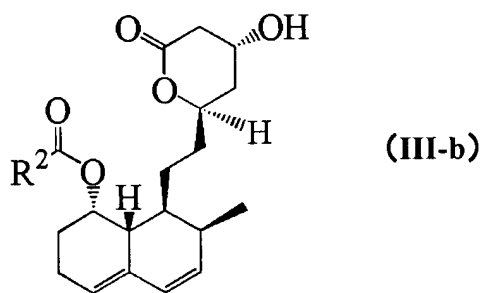
wherein R² has the same definition as the above.

2. (Currently Amended) The process according to claim 1, wherein the compound (I-a) is a compound represented by the formula (III-a) (~~herein referred to as compound (III-a)~~):



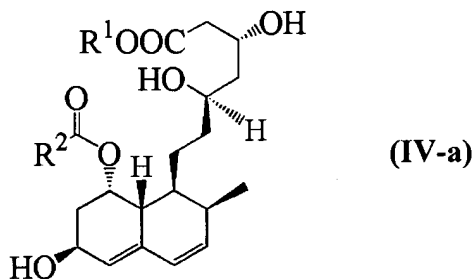
wherein R¹ represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal, and R² represents a substituted or unsubstituted alkyl, or a substituted or unsubstituted aryl;

the compound (I-b) is a compound represented by the formula (III-b) (~~herein referred to as compound (III-b)~~):



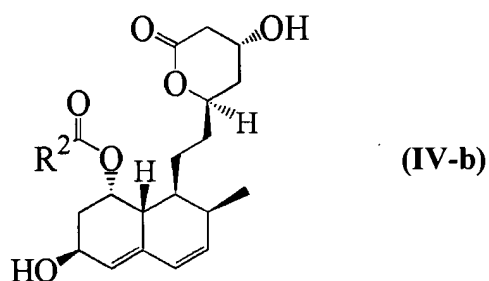
wherein R² has the same definition as the above;

the compound (II-a) is a compound represented by the formula (IV-a) (~~herein referred to as compound (IV-a)~~):



wherein R^1 and R^2 have the same definitions as the above; and

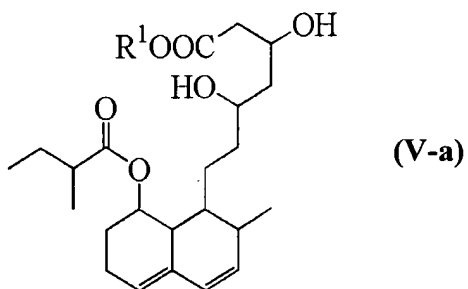
the compound (II-b) is a compound represented by the formula (IV-b) (~~herein referred to as compound (IV-b)~~):



wherein R^2 has the same definition as the above.

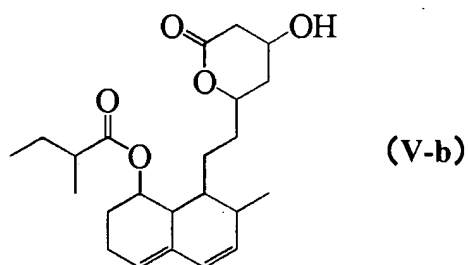
3. (Currently Amended) The process according to claim 1, wherein

the compound (I-a) is a compound represented by the formula (V-a) (~~herein referred to as compound (V-a)~~):

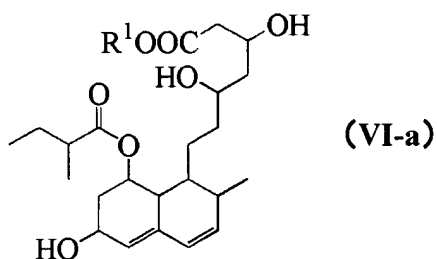


wherein R^1 represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal;

the compound (I-b) is a compound represented by the formula (V-b) ~~(herein referred to as compound (V-b))~~;

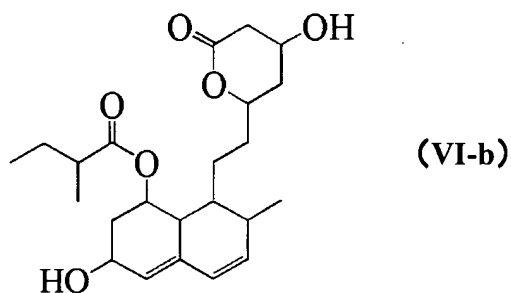


the compound (II-a) is a compound represented by the formula (VI-a) ~~(herein referred to as compound (VI-a))~~:



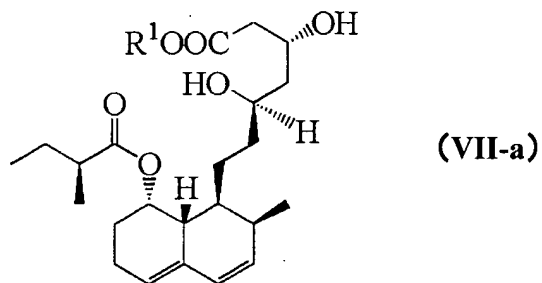
wherein R¹ has the same definition as the above; and

the compound (II-b) is a compound represented by the formula (VI-b) ~~(herein referred to as compound (VI-b))~~:



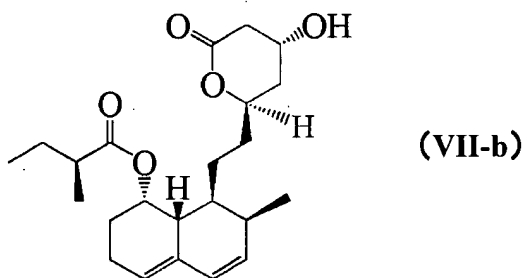
4. (Currently Amended) The process according to claim 1, wherein

the compound (I-a) is a compound represented by the formula (VII-a) ~~(herein referred to as compound (VII-a))~~:

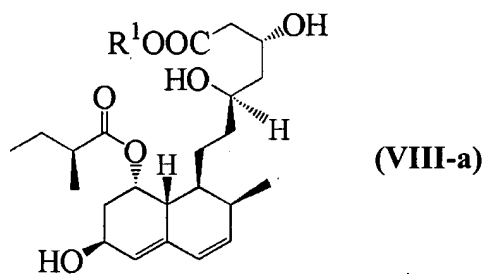


wherein R¹ represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal;

the compound (I-b) is a compound represented by the formula (VII-b) (~~herein referred to as compound (VII-b)~~):

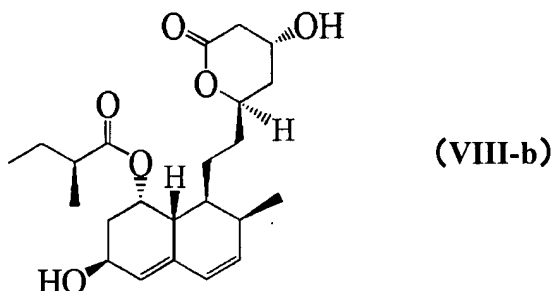


the compound (II-a) is a compound represented by the formula (VIII-a) (~~herein referred to as compound (VIII-a)~~):



wherein R¹ has the same definition as the above; and

the compound (II-b) is a compound represented by the formula (VIII-b) (~~herein referred to as compound (VIII-b)~~):



5. (Currently Amended) The process according to claim 1, wherein the treated product of the culture of the microorganism is a treated product selected from cultured cells; treated products such as dried cells, freeze-dried cells, cells treated with a surfactant, cells treated with an enzyme, cells treated by ultrasonication, cells treated by mechanical milling, cells treated by solvent; a protein fraction of a cell; and an immobilized products of cells ~~or treated cells~~.

6. (Currently Amended) The process according to claim 1, wherein the microorganism is selected from those belonging to the genus *Mycobacterium*, *Corynebacterium*, *Brevibacterium*, *Rhodococcus*, ~~Gordona~~ *Gordonia*, *Arthrobacter*, *Micrococcus*, *Cellulomonas* and *Sphingomonas* and having no ability to sporulate and showing no hyphal growth in a culture broth.

7. (Currently Amended) The process according to claim 1, wherein the microorganism is one selected from *Mycobacterium phlei*, *Mycobacterium smegmatis*, *Mycobacterium thermoresistibile*, *Mycobacterium neoaurum*, *Mycobacterium parafortuitum*, *Mycobacterium gilvum*, *Rhodococcus globerulus*, *Rhodococcus equi*, *Rhodococcus erythropolis*, *Rhodococcus rhodochrous*, *Rhodococcus rhodnii*, *Rhodococcus ruber*, *Rhodococcus coprophilus*, *Rhodococcus fascians*, ~~Gordona~~

Gordonia amarae, ~~*Gordona rubropertinetus*~~, ~~*Gordona*~~ *Gordonia bronchialis*, ~~*Gordona*~~ *Gordonia*, ~~*Gordona*~~ *Gordonia aichiensis*, ~~*Gordona*~~ *Gordonia terrae*, *Corynebacterium glutamicum*, *Corynebacterium mycetoides*, *Corynebacterium variabilis*, *Corynebacterium ammoniagenes*, *Arthrobacter crystallopoietes*, *Arthrobacter duodecadis*, *Arthrobacter ramosus*, *Arthrobacter sulfureus*, *Arthrobacter aurescens*, *Arthrobacter citreus*, *Arthrobacter globiformis*, ~~*Brevibacterium acetyllicum*~~, *Brevibacterium linens*, ~~*Brevibacterium incertum*~~, *Brevibacterium iodinum*, *Micrococcus luteus*, *Micrococcus roseus*, *Cellulomonas cellulans*, *Cellulomonas cartae*, *Sphingomonas paucimobilis*, *Sphingomonas adhaesiva*, and *Sphingomonas terrae*.

8. (Currently Amended) The process according to claim 1, wherein the microorganism is one selected from *Mycobacterium phlei* JCM5865, *Mycobacterium smegmatis* JCM5866, *Mycobacterium thermoresistibile* JCM6362, *Mycobacterium neoaurum* JCM6365, *Mycobacterium parafortuitum* JCM6367, *Mycobacterium gilvum* JCM6395, *Rhodococcus globerulus* ATCC25714, *Rhodococcus equi* ATCC21387, *Rhodococcus equi* ATCC7005, *Rhodococcus erythropolis* ATCC4277, *Rhodococcus rhodochrous* ATCC21430, *Rhodococcus rhodochrous* ATCC13808, *Rhodococcus rhodnii* ATCC35071, *Rhodococcus ruber* JCM3205, *Rhodococcus coprophilus* ATCC29080, *Rhodococcus fascians* ATCC12974, *Rhodococcus fascians* ATCC35014, ~~*Gordona*~~ *Gordonia amarae* ATCC27808, ~~*Gordona rubropertinetus*~~ IFM-33, ~~*Gordona*~~ *Gordonia rubropertinctus* ATCC14352, ~~*Gordona*~~ *Gordonia bronchialis* ATCC25592, ~~*Gordona*~~ *Gordonia sputi* ATCC29627, ~~*Gordona*~~ *Gordonia aichiensis* ATCC33611, ~~*Gordona*~~ *Gordonia terrae* ATCC25594, *Corynebacterium glutamicum* ATCC13032,

Corynebacterium glutamicum ATCC14020, *Corynebacterium glutamicum* ATCC19240, *Corynebacterium mycetoides* ATCC21134, *Corynebacterium variabilis* ATCC15753, *Corynebacterium ammoniagenes* ATCC6872, *Arthrobacter crystallopoietes* ATCC15481, *Arthrobacter duodecadis* ATCC13347, *Arthrobacter ramosus* ATCC13727, *Arthrobacter sulfureus* ATCC19098, *Arthrobacter aureus* ATCC13344, *Arthrobacter citreus* ATCC11624, *Arthrobacter globiformis* ATCC8010, ~~*Brevibacterium aëtylicum* ATCC953~~, *Brevibacterium linens* ATCC19391, *Brevibacterium linens* ATCC9172, ~~*Brevibacterium incertum* ATCC8363~~, *Brevibacterium iodinum* IFO3558, *Micrococcus luteus* ATCC4698, *Micrococcus roseus* ATCC186, *Cellulomonas cellulans* ATCC15921, *Cellulomonas cartae* ATCC21681, *Sphingomonas paucimobilis* ATCC29837, *Sphingomonas adhaesiva* JCM7370, and *Sphingomonas terrae* ATCC15098 IFO15098.

9. (Currently Amended) The process according to claim 1, wherein the microorganism is ~~*Gordona* sp.~~ *Rhodococcus rhodochrous*, sp. ATCC19067.